

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION  
TRUST FUND COMMISSION**

**COMPLIANCE EXAMINATION  
For the Two Years Ended June 30, 2006**

**Performed as Special Assistant Auditors  
for the Auditor General, State of Illinois**

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2006

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STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2006

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AGENCY OFFICIALS

Douglas P. Scott Designee: William Ingersoll	Environmental Protection Agency
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Sam Flood Designee: Leslie Sgro	Department of Natural Resources
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G. Tanner Girard Designee: Kathy Griffin	Pollution Control Board
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Lisa Madigan Designee: Thomas Davis	Attorney General
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Administrative functions are performed by the Illinois Environmental Protection Agency with Agency offices located at:

1021 North Grand Avenue East  
Springfield, Illinois 62794



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

Crowe Chizek and Company LLC
3201 West White Oaks Drive Suite 202
Springfield, IL 62704

December 18, 2006

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grants that could have a material effect on the operations of the Commission. We are responsible for and we have established and maintained an effective system of, internal controls over compliance requirements. We have performed an evaluation of the Commission's compliance with the following assertions during the two-year period ended June 30, 2006. Based on this evaluation, we assert that during the years ended June 30, 2005 and June 30, 2006, the Commission has materially complied with the assertions below.

- A. The Commission has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
B. The Commission has obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
C. The Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
D. The State revenues and receipts collected by the Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
E. The money or negotiable securities or similar assets handled by the Commission on behalf of the State or held in trust by the Commission have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate and in accordance with law.

Yours very truly,

Illinois Environmental Protection Trust Fund Commission

Handwritten signatures of Douglas P. Scott, Lisa Bonnett, and Robert A. Messina with their respective titles: Member, Fiscal Officer, and Chief Legal Counsel.

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2006

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COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of</u>	<u>This Report</u>	<u>Prior Report</u>
Findings	0	1
Prior Findings Not Repeated	1	0

Details of the Prior Finding Not Repeated are presented in a separately tabbed report section.

SUMMARY OF FINDING

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)		
06-1	7	Inconsistency of Collection Procedures with the Collection Activities and Late Notification of Accounts Receivable to Cash Management Unit

EXIT CONFERENCE

The Agency waived a formal exit conference.



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INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE,  
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON  
SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois, Environmental Protection Trust Fund Commission's compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the two years ended June 30, 2006. The management of the State of Illinois, Environmental Protection Trust Fund Commission is responsible for compliance with these requirements. Our responsibility is to express an opinion on the State of Illinois, Environmental Protection Trust Fund Commission's compliance based on our examination.

- A. The State of Illinois, Environmental Protection Trust Fund Commission has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The State of Illinois, Environmental Protection Trust Fund Commission has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The State of Illinois, Environmental Protection Trust Fund Commission has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the State of Illinois, Environmental Protection Trust Fund Commission are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the State of Illinois, Environmental Protection Trust Fund Commission on behalf of the State or held in trust by the State of Illinois, Environmental Protection Trust Fund Commission have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the State of Illinois, Environmental Protection Trust Fund Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the State of Illinois, Environmental Protection Trust Fund Commission's compliance with specified requirements.

In our opinion, the State of Illinois, Environmental Protection Trust Fund Commission complied, in all material respects, with the aforementioned requirements during the two years ended June 30, 2006. There were no immaterial findings relating to instances of noncompliance that have been excluded from this report.

### **Internal Control**

The management of the State of Illinois, Environmental Protection Trust Fund Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations. In planning and performing our examination, we considered the State of Illinois, Environmental Protection Trust Fund Commission's internal control over compliance with the aforementioned requirements in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General.

Our consideration of internal control over compliance with the aforementioned requirements would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to one or more of the aforementioned requirements being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over compliance that we consider to be material weaknesses. There were no immaterial findings relating to internal control deficiencies that have been excluded from this report.

### **Supplementary Information for State Compliance Purposes**

Our examination was conducted for the purpose of forming an opinion on compliance with the requirements listed in the first paragraph of this report. The accompanying supplementary information as listed in the table of contents as Supplementary Information for State Compliance Purposes is presented for purposes of additional analysis. We have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General to the 2006 and 2005 Supplementary Information for State Compliance Purposes. However, we do not express an opinion on the supplementary information.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, and Agency management, and is not intended to be and should not be used by anyone other than these specified parties.

*Crowe Chizek and Company LLC*  
Crowe Chizek and Company LLC

Springfield, Illinois  
December 18, 2006

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
PRIOR FINDINGS NOT REPEATED  
FOR THE TWO YEARS ENDED JUNE 30, 2006

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**PRIOR FINDINGS NOT REPEATED - (STATE COMPLIANCE)**

**FINDING 06-1:**        *(Inconsistency of Collection Procedures with the Collection Activities and Late Notification of Accounts Receivable to Cash Management Unit)*

During the prior examination, the Trust Fund Commission did not devote sufficient resources to ensure accounts receivable activities were performed in a timely manner.

During the current examination, our test results indicated the Agency has devoted sufficient resources to ensure accounts receivable activities were performed in a timely manner. (Finding Code No. 04-1)

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
COMPLIANCE EXAMINATION  
FOR THE TWO YEARS ENDED JUNE 30, 2006

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SUPPLEMENTARY INFORMATION FOR STATE COMPLIANCE PURPOSES

SUMMARY

Supplementary Information for State Compliance Purposes presented in this section of the report includes the following:

- Fiscal Schedules and Analysis:

- Schedule of Appropriations, Expenditures and Lapsed Balances

- Fiscal Year 2006

- Fiscal Year 2005

- Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances

- Comparative Schedule of Cash Receipts

- Reconciliation Schedule of Cash Receipts to Deposits Remitted to the State Comptroller

- Analysis of Significant Variations in Expenditures

- Analysis of Significant Variations in Receipts

- Analysis of Significant Lapse Period Spending

- Analysis of Accounts Receivable

- Fiscal Year 2006

- Fiscal Year 2005

- Analysis of Operations:

- Agency Functions and Planning Program

The auditors' report that covers the Supplementary Information for State Compliance Purposes presented in the Compliance Report Section states the auditors have applied certain limited procedures as prescribed by the Audit Guide as adopted by the Auditor General. However, the auditors do not express an opinion on the supplementary information.

**STATE OF ILLINOIS**  
**ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
**FOURTEEN MONTHS ENDED AUGUST 31, 2006**

	Appropriations (Net of Transfers)	Voucher Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<hr/>					
Environmental Protection Trust Fund - 845					
Public Act 93-0842					
Grant to Environmental Protection Agency to support enhanced environmental protection and enforcement activities	\$ 1,500,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 500,000
Grant to Department of Natural Resources for projects relating to resources research, protection and educational activities	1,500,000	1,000,000	-	1,000,000	500,000
Grant to Pollution Control Board for funding expenses of case processing and other activities	1,500,000	1,000,000	-	1,000,000	500,000
Grant to the Attorney General for enhanced environmental enforcement activities	1,500,000	1,000,000	-	1,000,000	500,000
Air Monitoring at Robbins Resource Recovery	<u>37,100</u>	<u>167</u>	-	<u>167</u>	<u>36,933</u>
Total - Environmental Protection Trust Fund	<u>\$ 6,037,100</u>	<u>\$ 4,000,167</u>	<u>\$ -</u>	<u>\$ 4,000,167</u>	<u>\$ 2,036,933</u>

**Notes:**

1. All data on this schedule has been taken from Agency records and reconciled to records of the Office of the Comptroller.
2. The Environmental Protection Trust Fund (Fund 845) was appropriated to the Illinois Environmental Protection Agency (IEPA) and therefore the appropriations and expenditures related to Fund 845 have also been reported in the IEPA appropriation schedules.

**STATE OF ILLINOIS**  
**ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION**  
**SCHEDULE OF APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES**  
**FOURTEEN MONTHS ENDED AUGUST 31, 2005**

	Appropriations (Net of Transfers)	Voucher Expenditures Through June 30	Lapse Period Expenditures July 1 to August 31	Total Expenditures 14 Months Ended August 31	Balances Lapsed August 31
<hr/>					
Environmental Protection Trust Fund - 845					
Public Act 93-0842					
Grant to Environmental Protection Agency to support enhanced environmental protection and enforcement activities	\$ 1,248,750	\$ 1,248,750	\$ -	\$ 1,248,750	\$ -
Grant to Department of Natural Resources for projects relating to resources research, protection and educational activities	1,248,750	1,248,750	-	1,248,750	-
Grant to Pollution Control Board for funding expenses of case processing and other activities	1,248,750	1,248,750	-	1,248,750	-
Grant to the Attorney General for enhanced environmental enforcement activities	1,248,750	1,248,750	-	1,248,750	-
Air Monitoring at Robbins Resource Recovery	<u>37,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,100</u>
Total - Environmental Protection Trust Fund	<u>\$ 5,032,100</u>	<u>\$ 4,995,000</u>	<u>\$ -</u>	<u>\$ 4,995,000</u>	<u>\$ 37,100</u>

**Notes:**

1. All data on this schedule has been taken from Agency records and reconciled to records of the Office of the Comptroller.
2. The Environmental Protection Trust Fund (Fund 845) was appropriated to the Illinois Environmental Protection Agency (IEPA) and therefore the appropriations and expenditures related to Fund 845 have also been reported in the IEPA appropriation schedules.

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
COMPARATIVE SCHEDULE OF NET APPROPRIATIONS, EXPENDITURES AND LAPSED BALANCES  
FOR FISCAL YEARS 2006, 2005 AND 2004**

	FISCAL YEAR		
	2006	2005	2004
	Public Act 94-0015	Public Act 93-0842	Public Act 93-0096
<u>APPROPRIATIONS (Net After Transfers)</u>	<u>\$ 6,037,100</u>	<u>\$ 5,032,100</u>	<u>\$ 2,995,000</u>
<u>EXPENDITURES</u>			
Grant to Environmental Protection Agency to support enhanced environmental protection and enforcement activities	1,000,000	1,248,750	700,000
Grant to Environmental Protection Agency to support the Illinois Environmental Regulatory Review Commission	-	-	170,000
Grant to Department of Natural Resources for projects relating to natural resources research, protection and educational activities	1,000,000	1,248,750	700,000
Grant to Pollution Control Board for funding expenses of case processing and other activities	1,000,000	1,248,750	700,000
Grant to Pollution Control Board for support of the Illinois Environmental Regulatory Review Commission			
Grant to the Attorney General for enhanced enforcement activities	1,000,000	1,248,750	700,000
Air Monitoring at Robbins Resource Recovery	<u>167</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>4,000,167</u>	<u>4,995,000</u>	<u>2,970,000</u>
LAPSED BALANCES	<u>\$ 2,036,933</u>	<u>\$ 37,100</u>	<u>\$ 25,000</u>

**Note:**

The Environmental Protection Trust Fund (Fund 845) was appropriated to the Illinois Environmental Protection Agency (IEPA) and therefore the appropriations and expenditures related to Fund 845 have also been reported in the IEPA appropriation schedules.

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
COMPARATIVE SCHEDULE OF CASH RECEIPTS  
FOR FISCAL YEARS 2006, 2005 AND 2004**

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	<b>Fiscal Year</b>		
	2006	2005	2004
<b>Environmental Protection Trust Fund - 0845</b>			
Penalty Payments	\$ 4,039,575	\$ 3,175,521	\$ 4,308,967
Interest on Past Due Penalties	12,411	18,343	273,176
Court and Hearing Costs	685	391	767
Total Environmental Protection Trust Fund	<u>\$ 4,052,671</u>	<u>\$ 3,194,255</u>	<u>\$ 4,582,910</u>

**Note:**

The Environmental Protection Trust Fund (Fund 845) was appropriated to the Illinois Environmental Protection Agency (IEPA) and therefore the receipts for Fund 845 have also been reported in the IEPA receipts schedule.

STATE OF ILLINOIS  
 ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
 RECONCILIATION SCHEDULE OF CASH RECEIPTS TO DEPOSITS  
 REMITTED TO THE STATE COMPTROLLER  
 FOR THE TWO YEARS ENDED JUNE 30, 2006

	Fiscal Year	
	2006	2005
<u>ENVIRONMENTAL PROTECTION TRUST</u>		
<u>FUND - 0845</u>		
Receipts per Agency Records	\$ 4,052,671	\$ 3,194,255
Plus deposits in transit, beginning of year	44,842	15,830
Less deposits in transit, end of year	<u>52,622</u>	<u>44,842</u>
Deposits Recorded by the Comptroller	<u>\$ 4,044,891</u>	<u>\$ 3,165,243</u>

**Note:**

The Environmental Protection Trust Fund (Fund 845) was appropriated to the Illinois Environmental Protection Agency (IEPA) and therefore the receipts for Fund 845 have also been reported in the IEPA receipts schedule.

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
ANALYSIS OF SIGNIFICANT VARIATIONS  
FOR THE TWO YEARS ENDED JUNE 30, 2006**

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The following is an explanation of significant fluctuations in expenditures, receipts, and lapse period spending among the years. We considered fluctuations in excess of \$250,000 and 20% to be significant. Explanations of significant fluctuations are as follows:

**ANALYSIS OF SIGNIFICANT VARIATIONS IN EXPENDITURES**

**FY05**

The expenditures for the Environmental Protection Trust Fund Commission increased by \$2,000,000 or 67% from fiscal year 2004 to 2005. This difference was due to expenditures for the Environmental Protection Trust Fund Commission for grants to the four member agencies for environmental projects. The annual grant amounts vary from year to year based on actual penalty costs.

**FY06**

The expenditures for the Environmental Protection Trust Fund Commission decreased by \$994,833 or 20% from fiscal year 2005 and 2006. This difference was due to expenditures for the Environmental Protection Trust Fund Commission for grants to the four member agencies for environmental projects. The annual grant amounts vary from year to year based on actual penalty costs.

**ANALYSIS OF SIGNIFICANT VARIATIONS IN RECEIPTS**

**FY05**

The receipts for the Environmental Protection Trust Fund Commission decreased by \$1,388,655 or 30% between fiscal years 2004 and 2005. This fund's receipts are based on when a court orders a penalty to be paid into the Environmental Protection Trust Fund. These receipts will vary greatly each year depending upon the number and amount of penalties ordered by the courts.

**FY06**

The receipts for the Environmental Protection Trust Fund Commission increased by \$858,416 or 27% between fiscal years 2005 and 2006. This fund's receipts are based on when a court orders a penalty to be paid into the Environmental Protection Trust Fund. These receipts will vary greatly each year depending upon the number and amount of penalties ordered by the courts.

**ANALYSIS OF SIGNIFICANT LAPSE PERIOD SPENDING**

The Environmental Trust Fund Commission had no lapse period expenditures for fiscal years 2006 or 2005.

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**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
ANALYSIS OF ACCOUNTS RECEIVABLE  
FOR THE TWO YEARS ENDED JUNE 30, 2006**

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The Agency's accounts receivable balance was approximately \$5,397 (in thousands) at June 30, 2006. The Agency utilizes the Attorney General, a private collection agency, and the Comptroller Offset System to collect unpaid receivables.

An aging schedule of the Agency's accounts receivable at June 30, 2006 is presented below (in thousands):

<u>Fund</u>	<u>Current</u>	<u>Less than 30 Days</u>	<u>31 to 90 Days</u>	<u>91 to 181 Days</u>	<u>181 to 365 Days</u>	<u>Over 365 Days</u>	<u>Total</u>
Trust Fund Commission	<u>\$ 986</u>	<u>\$ 9</u>	<u>\$ 1,425</u>	<u>\$ 52</u>	<u>\$ 381</u>	<u>\$ 2,544</u>	\$ 5,397
Accrued interest receivable							-
Allowance for uncollectible accounts							<u>(2,925)</u>
Net Receivable							<u>\$ 2,472</u>

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
ANALYSIS OF ACCOUNTS RECEIVABLE  
FOR THE TWO YEARS ENDED JUNE 30, 2006**

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The Agency's accounts receivable balance was approximately \$4,738 (in thousands) at June 30, 2005. The Agency utilizes the Attorney General, a private collection agency, and the Comptroller Offset System to collect unpaid receivables.

An aging schedule of the Agency's accounts receivable at June 30, 2005 is presented below (in thousands):

<u>Fund</u>	<u>Current</u>	<u>Less than 30 Days</u>	<u>31 to 90 Days</u>	<u>91 to 181 Days</u>	<u>181 to 365 Days</u>	<u>Over 365 Days</u>	<u>Total</u>
Trust Fund Commission	<u>\$ 1,314</u>	<u>\$ 10</u>	<u>\$ 230</u>	<u>\$ 13</u>	<u>\$ 299</u>	<u>\$ 2,872</u>	\$ 4,738
Accrued interest receivable							-
Allowance for uncollectible accounts							<u>-</u>
Net Receivable							<u>\$ 4,738</u>

**STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
AGENCY FUNCTIONS AND PLANNING PROGRAM  
FOR THE TWO YEARS ENDED JUNE 30, 2006**

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**Commission Functions**

The State of Illinois, Environmental Protection Trust Fund Commission (the Commission) was created by Public Act 81-951 on September 22, 1979 (effective January 1, 1980).

The Commission is statutorily authorized to accept, receive, and administer on behalf of the State any grants, gifts, loans, or other funds made available to the Commission from any source for the purpose of environmental protection and related enforcement programs.

The Commission has the authority to approve grants from the Environmental Protection Trust Fund to the Environmental Protection Agency (Agency), the Department of Natural Resources, the Pollution Control Board or the Office of the Attorney General in order to carry out its environmental protection and related enforcement program purposes.

The following are types of grants approved by the Commission:

1. Grants to the Illinois Environmental Protection Agency for the enhancement of environmental protection and enforcement activities.
2. Grants to the Department of Natural Resources for projects relating to natural resources, research, protection, and education activities.
3. Grants to the Pollution Control Board for the purpose of case processing and other activities.
4. Grants to the Office of the Attorney General for enhancement of environmental enforcement activities.

The Commission has no employees and owns no property. Its members serve without compensation. The financial activities of the Environmental Protection Trust Fund Commission are handled by the Agency. The Agency absorbs all administrative costs of the Commission.

The Commission consists of four members, designated by statute, or their designated representatives as follows:

Director of Environmental Protection Agency	Member: Douglas P. Scott Designee: William Ingersoll
Acting Director of the Department of Natural Resources	Member: Sam Flood Designee: Leslie Sgro
Acting Chairman of the Pollution Control Board	Member: G. Tanner Girard Designee: Kathy Griffin
Attorney General	Member: Lisa Madigan Designee: Thomas Davis

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION TRUST FUND COMMISSION  
AGENCY FUNCTIONS AND PLANNING PROGRAM  
FOR THE TWO YEARS ENDED JUNE 30, 2006

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**Planning Program**

The Commission developed a written, formal Program Plan, which discusses and defines:

- a) Powers of the Commission,
- b) Commission membership,
- c) Commission chair,
- d) Receipt of funds,
- e) Commission goals, and
- f) Program plan.

The Commission's planning process is closely tied to the budget process. Each fall the Commission members are notified by the Chairperson/Designee of the projected monies available. The members circulate to each other the proposed projects for the next fiscal year. A meeting is held in December to discuss and vote on the proposed projects and budget. Another meeting is held in July to pass formal resolutions releasing the money for approved projects.

The proposed project descriptions include deadlines for completion of the projects with an informal agreement among Commission members that no project should exceed five years. The Commission requires annual project status reports to ensure grant monies are spent in accordance with awards.